



Washington State
Liquor Control Board

3000 Pacific Ave. SE Olympia WA, 9850-3098

Washington State Liquor Control Board
Tobacco Tax Enforcement Program
PO Box 43094
Olympia WA 98504-3094

**PRE-NOTIFICATION OF UNSTAMPED
CIGARETTE SHIPMENTS
and/or SHIPMENTS OF OTP**

1. Only Washington licensed wholesalers in their own vehicles may transport unstamped cigarettes in Washington without giving advance notice to the Liquor Control Board. All others, including Native American tribal organizations, must use this form to report, in advance, transportation of unstamped cigarettes in Washington. 2. Only licensed distributors, manufacturer's representatives or licensed retailers are allowed to transport other tobacco products in their own vehicles. All others must give advanced notice using this form. We must receive this form **before** transportation. You can fax this notice to us at (360) 664-3126 or mail it to the address above or send the completed form via e-mail to TY@liq.wa.gov.

Name of person filing report: _____ Phone No.: _____

Title of person filing report: _____ Signature: _____

Date of notification: _____ Method of shipment: _____

Date of shipment: _____ Name of Carrier: _____

NUMBER OF CIGARETTE CARTONS BEING SHIPPED: _____ INVOICE NO: _____

OTHER TOBACCO PRODUCTS BEING SHIPPED: _____

INVOICE/DELIVERY TICKET NO: _____

Seller's name: _____

Seller's address: _____

City

State, Zip

Seller's contact name: _____ Phone No.: _____

Purchaser's name: _____

Delivery address: _____

City

State, Zip

Purchaser's contact name: _____ Phone No.: _____

See page two for the law on transporting unstamped cigarettes and OTP. There are papers required to be carried during transportation. **Only authorized purchasers that are defined by the law can purchase unstamped cigarettes.** Violations can mean seizure of the cigarettes and method of conveyance and the issuance of tax assessments including the penalty of \$10 per package and/or seizure of the OTP and vehicle being used to transport. For more information, call the Liquor Control Board Tobacco Tax Enforcement Program at (360) 664-1728.

RCW 82.24.250: Transport of Unstamped Cigarettes

1. No person other than: (a) a licensed wholesaler in the wholesaler's own vehicle; or (b) a person who has given notice to the department in advance of the commencement of transportation shall transport or cause to be transported in this state cigarettes not having the stamps affixed to the packages or containers.
2. When transporting unstamped cigarettes, such persons shall have in their actual possession or cause to have in the actual possession of those persons transporting such cigarettes on their behalf invoices or delivery tickets for such cigarettes, which shall show the true name and address and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity and brands of the cigarettes so transported.
3. If the cigarettes are consigned to or purchased by any person in this state, such purchaser or consignee must be a person who is authorized by Chapter 82.24 RCW to possess unstamped cigarettes in the state.
4. In the absence of the notice of transportation required by this section or in the absence of such invoices or delivery tickets, or if the name and address of the consignee or purchaser is falsified or if the purchaser or consignee is not a person authorized by Chapter 82.24 RCW to possess unstamped cigarettes, the cigarettes so transported shall be deemed contraband subject to seizure and sale under the provisions of RCW 82.24.130.
5. Transportation of cigarettes from a point outside this state to a point in some other state will not be considered a violation of this section provided that the person so transporting such cigarettes has in his possession adequate invoices or delivery tickets which give the true name and address of such out-of-state seller or consignor and such out-of-state purchaser or consignee.
6. In any case where the department or its duly authorized agent or peace officer of the state has knowledge or reasonable grounds to believe that any vehicle is transporting cigarettes in violation of this section, the department, such agent, or such police officer is authorized to stop such vehicle and to inspect the same for contraband cigarettes.
7. For purposes of this section the term "person authorized by Chapter 82.24 RCW to possess unstamped cigarettes means:
 - (a) A wholesaler or retailer, licensed under Washington state law;
 - (b) The United States or an agency thereof; and
 - (c) Any person, including an Native American tribal organization who, after notice has been given to the department as provided in this section, brings or causes to be brought into this state unstamped cigarettes, if within a period of time after receipt of the cigarettes, as the department determines by rule to be reasonably necessary for the purpose, the person has caused the stamps to be affixed in accordance with RCW 82.24.030 or otherwise made payment of the tax required by this chapter in the manner set forth in rules adopted by the department.

RCW 82.26.140: Transport of Other Tobacco Products

1. No person other than (a) a licensed distributor in the distributor's own vehicle, a manufacturer's representative authorized to sell or distribute tobacco products in this state under RCW 822.26.210, or a licensed retailer in the retailer's own vehicle, or (b) a person who has given notice to the board in advance of the commencement of transportation shall transport or cause to be transported in this state tobacco products for sale.
2. When transporting tobacco products for sale, the person shall have in his or her actual possession, or cause to have in the actual possession of those persons transporting such tobacco products on his or her behalf, invoices or delivery tickets for the tobacco products, which shall show the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity and brands of the tobacco products being transported.
3. In any case where the department or the board, or any peace officer of the state, has knowledge or reasonable grounds to believe than any vehicle is transporting tobacco products in violation of this section, the department, the board or peace officer, is authorized to stop the vehicle and to inspect it for contraband tobacco products.